

HOUSE BILL 2472

By McCormick

AN ACT to amend Tennessee Code Annotated, Title 67,
Chapter 5, relative to ad valorem taxation of
computer software.

BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF TENNESSEE:

SECTION 1. Tennessee Code Annotated, Section 67-5-501, is amended by adding the
following sentence at the end of subdivision (12):

For the purposes of this chapter, computer software shall not be considered tangible
personal property.

SECTION 2. This act shall take effect upon becoming a law, the public welfare requiring
it, and shall apply to tax years beginning on or after January 1, 2007.